



THE BUDGETING IN THE TIRUMALA TIRUAPATI DEVASTHANAMS

S. B. Sowjanya Kumar

Research Scholar [SRF] Department of Management Studies, S.V. University, Tirupathi.

ABSTRACT

The annual exercise of budgeting in TTD means preparation of detailed Roadmap of Requirement of Resources and its efficient use for the achievement of the organizational objectives. Tirumala Tirupati Devasthanams, being a Religious institution serving the pilgrims of lord Venkateswara and other presiding deities in various Temple under its fold, is required to ensure efficient and economical usage of its resources under its command. Let us see how the budgeting properly distributed by TTD.

KEY WORDS: Grants, Budget estimates, expenditure, establishment, capital payments, sources of funds.

TTD is mandated under Sec 116 of the Andhra Pradesh Charitable, Hindu Religious institutions & Endowments Act 1987, to frame and place before the Board the Budget showing the probable Receipts and Expenditure during the following Financial Year. The Budgeting process in TTD is very unique and distinct from both private and Government Budgets. In the case of Private Budget, it is "Budget of Economics" where the objectives are to match the Receipts and Payments, whereas in the case of Government, unlike a pure Economic Budget, the Government Budget is designed for optimal allocation of scarce resource taking into account larger Socio Political considerations. In the case of TTD, while determining its expenditure the larger Socio Religious considerations are taken into account. Further while managing the expenditure within the available Revenue resources, the long term organizational sustainability is always kept as the guiding principle.

The Budgeting in TTD therefore, begins with the broad objectives of the Organization to be broken down into detailed work plans for each programme and sub-programme, activity and projects for each unit of the Organization. All the Individual institutions under the fold of TTD present their requirements and the same is deliberated wherever required with Executives. Finally the Revised Estimates required for the current year and the Budget Estimates proposed are prepared in the Budget Document.

The major source of TTD's income, is Kanuka, or Hundi offerings, which is considered as Corpus Fund of TTD as per the provision of Sec 111 of the Andhra Pradesh Charitable, Hindu Religious institutions & Endowments Act 1987. This corpus fund has to be utilized for meeting the Capital Expenditure like construction of buildings, acquisition of assets and the unutilized portion of amount has to be invested in the approved Investments. The income arising out of these investments has to be utilized for meeting the Revenue expenditure.

In addition to the above, the Sale of Prasadam, Sale of Darshan Tickets, Sale of Seva tickets, Sale of Human Hair, and Receipt from Choultries constitute major sources of income to TTD.

The expenditure of TTD can be divided into four major categories namely.

- Establishment Expenditure incl. employee cost and regular upkeep of the institutions.
- Purchase of various materials for preparation of Prasadam and Annadanam to Pilgrims besides purchase of other materials & vehicles, Medicines, equipment, etc.
- Engineering Works and
- Grants and contribution towards various Charities and causes.

In the above lines the Revised Estimates for 2015-16 and the Budgeted Estimates for the year 2016-17 are proposed in the Agenda which is submitted, herewith for the kind consideration and approval, before the TTD Board to be forwarded to Government as required under Section 116 (2) of A.P. Charitable and Hindu Religious Institutions and Endowments Act 30 of 1987.

Sources of Funds

(Rs. in Crores)

S. No	Particulars	Actual for 2014-2015	Estimated for 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
1.	Capital Receipts	993.78	924.70	1029.70	1029.70
2.	Revenue receipts	1499.95	1568.00	1554.39	1610.97
3.	Loans & Advances	14.67	14.39	14.39	14.39
4.	Deposits-Received	16.74	23.01	23.01	23.01
	Total	2525.14	2530.10	2621.49	2678.07

Utilisation of Funds

S. No.	Particulars	Actual For 2014-2015	Estimated for 2015-2016	Revised Estimates 2015-2016	Budget Estimates 2016-2017
1.	Capital Payments	191.93	253.50	267.00	287.50
2.	Revenue Payments	1322.94	1553.86	1532.46	1592.01
3.	Corpus and Other Investments	969.48	681.23	783.52	757.05
4.	Loans & Advances	13.48	21.50	18.50	21.50
5.	Deposits-Paid	27.31	20.01	20.01	20.01
	Total	2525.14	2530.10	2621.49	2678.07

Details of Major Receipts & Payments (Estimated in 2016-2017)

CAPITAL RECEIPTS

(Rs. in Crores)

Particulars	Amount	%
Kanuka	1010.00	98.09%
Sale of Gold Dollars	15.0	1.46%
Donation of Cottages, Choultries etc	3.50	0.34%
Other Capital Receipts	1.20	0.11%
Total	1029.70	100.00%

CAPITAL RECEIPTS

Particulars	Amount	%
Engineering Works	160.00	55.65%
Pension Fund Contribution	75.00	26.09%
W.O.E.S.R.F. Contribution	25.00	8.69%
Other Payments	10.50	3.65%
Other Assets	10.00	3.48%
Purchase of Vehicles	2.50	0.87%
Cost Paid for Land	2.50	0.87%
Plant & Machinery	2.00	0.7%
Total	287.50	100.00%

REVENUE RECEIPTS

Particulars	Amount	%
Interest - Investments	778.93	48.35%
Darshan Receipts	209.00	12.98%
Sale of Prasadam	175.00	10.86%
Sale of Human Hair	150.00	9.31%
Accommodation & Others	114.50	7.11%
Misc. Receipts	98.54	6.12%
Arjitham	55.00	3.441%
License Fee Collections	30.00	1.86%
Total	1610.98	100.00%

REVENUE RECEIPTS

Particulars	Amount	%
Salaries & Other Benefits to Employees	523.00	32.85%
Provisions Procurement	290.00	18.22%
Outsourcing Expenses	199.25	12.51%
Grants/ Contributions	165.50	10.40%
Pension & Gratuity payments	120.00	7.54%
Repairs & Maintenance of Fixed Assets	80.20	5.04%
Other Expenses	78.46	4.93%
Electrical Charges	55.00	3.45%
Advertisements	8.00	0.50%
Total	1592.01	100.00%

T.T.D. Budget – 2016-2017**Highlights****Source of Funds****a) Kanuka**

- Actual receipt – Rs.973.95 Crores during 2014-15
- Estimated Receipt – Rs.1010.00 Crores during 2015-2016
- Projected Receipt – Rs.1010.0 Crores for the year 2016-17

b) Interest on Investments

- Actual receipt – Rs.724.47 Crores during 2014-15
- Estimated Receipt – Rs.768.04 Crores during 2015-2016
- Projected Receipt – Rs.778.93 Crores for the year 2016-17

c) Seegra Darshan / Special Entrances and VIP Break

- The Darshan receipt was at Rs.184.65 Crores during 2014-15.
- The Darshan receipt is expected to yield Rs. 199.00 Crores during 2015-2016.
- The Darshan receipt is expected to yield Rs. 209.00 Crores during 2016-17.

d) Sale of human Hair

- Yielded a revenue of Rs.169.21 Crores during 2014-15 by e-Auction method.
- During 2015-16 revenues are estimated at Rs.150.0 Crores
- During 2016-17 the same is expected at Rs,150.00 Crores.

e) Prasadam

- Actual sale of Prasadam Receipts during 2014-15- Rs.153.43 Crores
- Estimated Receipt for 2015-2016 -Rs.155.00 Crores
- Projected Receipt for 2016-17 Rs.175.00 Crores

f) Accommodation and kalyanamandapams receipts

- The actual receipt was at Rs.101.99 crores during 2014-2015.
- During 2015-16 it is estimated at Rs.50.00 crores.
- During 2016-17 the same is estimated at Rs.55.00 crores.

Utilization of Funds

The following are the major likely areas where the Engineering Department is proposed to spend the budgeted provision of Rs.160.00 Crores during the year 2016-17.

a) Engineering Department in TTD.

• Temple Works & Pilgrim Amenities	-	Rs. 70.07 Crores
• Roads	-	Rs. 19.64 Crores
• TD Kalyana Mandapams	-	Rs. 12.77 Crores
• Educational Institutions	-	Rs. 11.38 Crores
• BIRRD & Hospitals	-	Rs. 11.10 Crores
• SVIMS	-	Rs. 7.79 Crores
• TTD employees Facility works	-	Rs. 7.20 Crores
• Other Works	-	Rs. 7.10 Crores
• Water Works	-	Rs. 5.03 Crores
• Stores (Civil & Electrical) & Furniture	-	Rs. 4.37 Crores
• Drainage Works	-	Rs. 2.75 Crores
• Vedic University Works	-	Rs. 0.80 Crores
Total:		Rs.160.00 Crores

b) Propagation of Hindu Dharma

TTD undertakes Dharmik activities like promotion and propagation of Hindu Dharma culture, preservation of Vedas and other ancient spiritual works to the posterity through grants provided to various institutions. In this regard, an amount of Rs. 25.00 crores is provided to Hindu Dharma Prachara Parishad, Rs. 15.00 Crores is provided to Sri Venkateswara Bhakti Channel, Rs. 30.00 Crores towards Sri Venkateswara Institute of Higher Vedic Studies, Rs. 9.00 crores towards Venkateswara Vedic University, and Rs.10.00 crores to Annamacharya Project and the balance amount of Rs.32.00 Crores is provided to other various Hindu Dharmic Projects.

The total Outlay towards this activity is as follows:

• 2014-15	Rs. 97.69 Crores
• 2015-16	Rs.111.40 Crores
• 2016-17	Rs.121.00 Crores

c) Educational Department in TTD.

TTD is administering nearly 29 Schools and Colleges including special and unique institutions like teaching Music and Dance College, Yoga and Oriental Studies, Deaf & Dum Schools and Vedic Schools etc. These institutions cater to the needs of about 20,000 students. The expenditure is increasing every year. Hitherto TTD was not pursuing effectively with the State Government to obtain grants in aid for running its Educational institutions. This year, the claim has been preferred and the same is pursued with the State Government so as to get the grant in aid for all Educational Institutions in TTD including arrear amounts.

Total out lay**(Rs. in Crores)**

Particulars	2014-15	2015-16	2016-17
T.T.D. Educational institutions	75.58	86.24	87.95
Grants to other Universities	3.09	5.10	5.25
Total :	78.67	91.34	93.20

d) Health and Sanitation Department

Health and Sanitation Department undertakes municipal public health functions in Tirumala and TTD areas in Tirupati. The activities of this department are under taken by a mix of TTD employees and Contract workers, besides their activities are also undertaken through Facility Management System under the Engineering Department.

As huge outlay are being made, appropriate evaluation measures, to evaluate Service delivery levels, vis-à-vis service standards is highly desirable. The requisite sanctions from the State Government have to be obtained for spending amounts towards Health & Sanitation and other maintenance expenditure in respect of SCRRG Hospital and Maternity Hospital etc.,

(Rs. in Crores)

Particulars	2014-15	2015-16	2016-17
Health & Sanitation	67.35	72.68	72.85
Facility Management Services	40.74	36.00	36.00
Total :	108.09	108.68	108.85

e) Vigilance & Security Development

The huge number of pilgrim management in TTD makes the role of vigilance and Security Personnel very essential in the Organization. In the other words the vigilance and Securities department is mandated to "Secure the pilgrim with Smile". In view of the same, the outlay to these departments is being increased year after year. However, such huge outlays, besides the increase in the number of contract personnel deployed, also calls for the responsibility to ensure the existence of appropriate framework for defining the security requirements, working methodologies and evaluation mechanisms.

The outlay of the Vigilance and Securities Department for various years is as follows:

- 2014-15 Rs. 59.28 Crores
- 2015-16 Rs. 67.79 Crores
- 2016-17 Rs. 67.87 Crores

f) Hospitals

TTDs objective in the area of health has got multiple goals:

- a) Providing medical care to Pilgrims with point of presence of Tirumala focusing on activities like trauma care and emergency medical attention.
- b) Providing medical care to Employees
- c) Supporting specialty medical institutions like BIRRD, SVIMS, Srinivasa Sankara Nethralaya and Ayurvedic Hospitals for providing critical health care to the poor and needy.

The former two objectives are undertaken by the Medical Department of TTD, while the expenditure for the last objective is met through Grants.

The Outlay for this department is as follows:

(Rs. in Crores)

Particulars	2014-15	2015-16	2016-17
T.T.D Hospitals & Dispensaries	22.29	25.76	25.82
SVIMS, BIRRD, SSSN Trust, and Sravanam project	22.59	29.00	37.00
Total :	44.88	54.76	62.82

g) Pension

Rule 79 of G.O.Ms.No.311 mandates TTD to constitute Pension fund and Gratuity fund separately duly setting apart the amount for the purpose of discharging the liabilities towards the employees of Tirumala Tirupathi Devasthanams.

The Pension Outlay for three years given below shows steep increase year on year. To strengthen the corpus of the Pension fund Rs.75 Crores has been contributed during 2015-16 and a provision of Rs.75 Crores has been provided during 2016-17.

- 2014-15 Rs. 119.65 Crores
- 2015-16 Rs. 105.00 Crores
- 2016-17 Rs. 120.00 Crores

Interest received on Pension & Gratuity investments are being utilized for pension payments.

The "Summary of the Budget" and "Notes on Budget" submitted may be read as "part of this Agenda document". The Revised Estimates for 2015-2016, budgeted Estimates for 2016-017 and Notes on Budget is submitted along with this Agenda document before the Board of Trustees for approval.

NOTES AND REFERENCES

1. Dr. Rama Rao, M., Temples of Tirumala Tirupathi and Tiruchanoor, TTD, 1963, P.4.
2. Dr. Rama Rao, M., Temple of Tirumala Tirupathi and Tiruchanoor, TTD, 1963, P.5.
3. Ramesan, N. The Tirumala Temple, TTD, 1981, P.15.
4. Sitapati, P, Sri Venkateswara the Lord of Seven Hills, Tirupathi, -Bharatiya vidya

Bhavan, Mumbai, 2001, p.200.

5. Sitapati, P.Sri Venkateswara the Lord of Seven Hills, Tirupathi,-Bharatiya Vidya Bhavan, Mumbai, 2001, p.200.
6. Dr. Rama Rao, M., Temple of Tirumala Tirupathi and Tiruchanoor, TTD, 1963, p.8.9
7. Ramesan, N. The Tirumala Temple, TTD, 1981, p.36.
8. Dr. Rama Rao, M., Temples of Tirumala Tirupathi and Tiruchanoor, TTD, 1963, p.14.
9. Ramesan, N. The Tirumala Temple, TTD, 1981, p.40.
10. Ibid. p.454.
11. Ibid. pp.486,487.
12. Srinivasa Rao, V.N., Tirupati Sri Venkateswara, Balaji (Origin, Significance and History of the Shrine), op.cit., P.207.
13. Ibid. P.1.
14. TTD Rules, TTD, Tirupati, 1979, p.3.
15. The TTD Act 1979, TTD, Tirupati, 1979, p.4.
16. Ibid. P.4.
17. Dittam means the schedule of articles and other requirements of worship or offering in connection with the daily dupa, deepa, native yam, pachinko, pariarikam and other general special or periodical services, ceremonies of observances in the TTD temples.
18. On the request of the TTD administration, Rajagopalan, an accounts expert and Chief Cost Accounts Officer of the Government of India, had recommended the introduction of double entry system of accounting through the accounts manually prepared by him. The approval of the GOAP was sought for the new accounting system and the same was given to the TTD by the Revenue Department vide G.O.Ms.No.739 on 24-8-1973. Ultimately, the new accounting system was introduced into the TTD administration from 1-4-1974.
19. TTD Accounts Manual (G.O.Ms.No.1060, Revenue (Endowments-I) Department) dated 24-10-1989 and G.O.Ms.No. 311. Revenue (Endowments-I). 1990.